



**ENTERED**  
TAWANA C. MARSHALL, CLERK  
THE DATE OF ENTRY IS  
ON THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed January 27, 2010

  
United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

IN RE:

SUPERIOR AIR PARTS, INC.

DEBTOR-IN POSSESSION.

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Case No. 08-36705-BJH-11

**ORDER GRANTING THIRD OMNIBUS OBJECTION TO CLAIMS**  
**(NO LIABILITY- OPEN PURCHASE ORDER CLAIMS ASSUMED UNDER PLAN)**  
(Relates to Docket No. 473)

Upon the Third Omnibus Objection to Claims (No Liability- Open Purchase Order Claims Assumed Under Plan) (the “Objection”) of Marla Reynolds, Trustee, of the Superior Creditor’s Trust (the “Trustee”) objecting to the Assumed Purchase Order Claims<sup>1</sup> as more fully set forth in the Objection; and the Court having jurisdiction to consider the Objection and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Trustee having provided

proper notice of the Objection; and the Court having held a hearing to consider the requested relief (the “Hearing”) with the appearances of all interested parties noted in the record of the Hearing; and the Court having found sufficient legal and factual grounds for disallowing the Assumed Purchase Order Claims listed on Exhibit A to the Objection; and the Court having determined that the legal and factual bases set forth in the Objection establish just and sufficient cause to grant the requested relief herein; and therefore, it is:

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, each Assumed Purchase Order Claim is allowed or disallowed as proposed on Exhibit A hereto; and it is further

ORDERED that the official claims register in this bankruptcy case shall be expunged of all Assumed Purchase Order Claims that are disallowed on Exhibit A hereto, and such parties are not entitled to a distribution in this Bankruptcy Case; and it is further

ORDERED that this Court hereby retains jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

### END OF ORDER ###

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<sup>1</sup> Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Objection.

**Exhibit A**

<b>Proof of Claim</b>	<b>Claimant</b>	<b>Allowed Amount</b>
159	The Bland Company	7,705.90
11	Corley Gasket Co	29,430.61
143	Gates Corporation	4,689.88
161	Gerhardt Gear	0.00
15	N.E.W. Industries Inc.	0.00
116	N.E.W. Industries, Inc.	14,886.92
45	Ohio Gaslet & Shim Co., Inc.	21,572.34
171	Saturn Fasteners, Inc.	0.00
153	V&L Tool, Inc.	0.00
154	V&L Tool, Inc.	0.00
155	V&L Tool, Inc.	0.00